

THE BOMBAY SALES TAX ACT, 1946 (BOM. V OF 1946).

G. N., F. D., No. 6495/33-(iii), dated 28th March 1949 (B. G., Pt. IV-A, p. 338). S. 6 (1)

Amended by G. N., F. D., No. 6495/33 (ii), dated 1st May 1949.

Amended by G. N., F. D., No. 6495/33 (ii), dated 25th June 1949.

Amended by G. N., F. D., No. 6495/33 (ii), dated 30th July 1949.

In exercise of the powers conferred by the proviso to sub-section (1) of section 6 of the Bombay Sales Tax Act, 1946 (Bom. V of 1946), (hereinafter referred to as the said Act), the Government of Bombay is pleased to direct that the general tax and the special tax payable by a dealer on his taxable turnover in respect of sales or supplies of goods specified in column 1 of Schedule I hereto which within the prescribed time and subject to the prescribed terms and conditions hereto are despatched or removed by him or on his behalf or by the purchaser of such goods to any place outside the Province specified in Schedule II hereto shall be levied at the rate specified in column 2 of the said Schedule I.

SCHEDULE I.

Part I.

Goods. 1	Rate of General tax. 2
1. All goods other than—	One quarter of an anna in the rupee.
(i) goods specified in Schedule I to the said Act.	
(ii) bullion and specie, and	
(iii) goods, the sales or supplies of which are declared from time to time under section 7 of the said Act as sales or supplies on which the tax is not payable.	
2. Bullion and specie	One-eighth per cent.

Part II.

Goods. 1	Rate of Special tax: 2
3. Goods specified in Schedule I to the said Act excluding goods specified in entry 22 thereof.	One-half of an anna in the rupee.
4. Goods specified in entry 22 of Schedule I to the said Act (i.e. all fabrics containing any material of gold, silver or gilded metal whether knitted, woven or embroidered; and thread, zari, or other embroidery materials of gold, silver or gilded metal).	One quarter of an anna in the rupee.

SCHEDULE II.

Names of territories.

1. Any place in the Dominion of India other than the territories comprised in the following Indian States, namely :—

Akalkot.	Savantwadi.	Jambughoda.	Sachin.
Aundh.	Wadi Jagir.	Jawhar.	Sanjeli.
Bhor.	Janjira State.	Katosan.	Sant.
Jamkhandi.	Ambaliare.	Khadal.	Sudasna.
Jath.	Balasinor.	Lunawada.	Surgana.
Kurundwad (Senior).	Bansda.	Malpur.	Tharad.
Kurundwad (Junior).	Baria.	Mansa.	Velasna.
Miraj (Senior).	Bhaderva.	Mohanpur.	Varsoda.
Miraj (Junior).	Cambay.	Palanpur.	Vasna.
Mudhol.	Chota Udepur.	Punadra.	Vijayanagar.
Phaltan.	Dharampur.	Radhanpur.	Wao.
Ramdurg.	Ghodassar.	Rajpipla (including	Danta State.
Sangli.	Idar.	Sogbara).	Kolhapur State.
Savanur.	Ilol.	Rannasan.	Baroda State.

2. Any place in the French territories of—

(i) Pondichery ; (ii) Mahe ; (iii) Chandranagore ; (iv) Karikal ; (v) Yanaon.

3. Any place in the Portuguese territories of—

(i) Goa ; (ii) Daman ; (iii) Diu.

s. 7(2) G. N., F. D., No. 6495/33-S.O., dated 2nd December 1946.

In exercise of the powers conferred by sub-section (2) of section 7 of the Bombay Sales Tax Act, 1946 (Bom. V of 1946), the Government of Bombay is pleased to add to the Schedule to the said Act, the following goods with effect from 1st December 1946, namely :—

In column 1 of the Schedule to the said Act, the following shall be added :—

(50) Betel leaves.

(51) Groundnuts, Kardi (safflower) seed and Til (sesamum) seed.

(52) Cloth woven on handlooms exclusively out of handspun woollen yarn.

(53) Goods obtained from the Canteen Stores Department of the Government of India and sold by Canteen Contractors certified by that Department, to members of the Armed Forces of the Union or of Allied Forces at prices fixed by the said Government.

s. 7(2) G. N., F. D., No. 7069/33-ST. (1), dated 23th January 1950 (B. G., Pt. I, p. 548).

In exercise of the powers conferred by sub-section (2) of section 7 of the Bombay Sales Tax Act, 1946 (Bom. V of 1946), the Government of Bombay is pleased to enlarge, with effect on and from the 24th January 1950, entry 43 in Schedule II to the said Act as follows, namely :—

In the said entry, after the word " Newspapers " the following shall be inserted, namely :—

" including any journal, magazine or other periodical publication containing advertisements in respect of which a newspaper advertisement tax is levied under Part VII of the Bombay Finance Act, 1932 (Bom. II of 1932)".

s. 7(2) G. N., F. D., No. 7069/33/66290-ST., dated 23rd March 1950 (B. G., Pt. I, p. 1673).

In exercise of the powers conferred by sub-section (2) of section 7 of the Bombay Sales Tax Act, 1946 (Bom. V of 1946), the Government of Bombay is pleased to enlarge, with effect on and from the 15th March 1950, entry 30 in Schedule II to the said Act as follows, namely :—

For the said entry, the following shall be substituted, namely :—

" Turmeric and Turmeric powder ".

s. 7(2) G. N., F. D., No. 7069/33-ST., dated 1st April 1950 (B. G., Pt. I, p. 1834).

In exercise of the powers conferred by sub-section (2) of section 7 of the Bombay Sales Tax Act, 1946 (Bom. V of 1946), the Government of Bombay is pleased to add

to Schedule II to the said Act, the following goods, with effect on and from the 1st April 1950, namely :—

In column 1 of Schedule II to the said Act, the following shall be added :—

55. Vegetable seeds.
56. Bunker Coal.
57. Raw silk, and silk and art silk yarn.
58. Raw wool, wool tops, woollen yarn (other than knitting yarn) and wool-waste.
59. Cloth of any kind woven on handlooms and sold at a rate not exceeding rupees two per yard.
60. Clothes and other articles of *Khaddar*, sold by dealers recognised for this purpose by the Commissioner of Sales Tax.

G. N., F. D., No. 6513/33-S.O., dated 2nd April 1946 (B. G. Extra, Pt. IV-B, p. 22). S. 29

In exercise of the powers conferred by section 29 of the Bombay Sales Tax Act, 1946 (Bom. V of 1946), the Government of Bombay is hereby pleased to make the following rules :—

1. These rules may be called the Bombay Sales Tax Tribunal Rules, 1946.
2. In these rules, unless there is anything repugnant in the subject or context—
 - (a) “member” means member of the Tribunal and includes the President thereof;
 - (b) “non-official” means a person who at the date of his appointment does not hold any office of profit under the Government of India or the Government of any State;
 - (c) “Registered Accountant” means a person enrolled as a registered accountant in the Register of Accountants maintained by the Central Government under the Auditors Certificate Rules, 1932.
3. The Tribunal shall consist of a President, and two other members.
4. (1) Except as provided in sub-rule (2) of rule 7, the President shall be a person who has exercised the powers of a District Judge or who possesses such qualifications as are normally required for appointment to the post of District Judge, and who has held Judicial office for a period of not less than ten years.
(2) The other two members shall be non-officials, one of whom shall be a person having business experience and the other shall be a person who has for a period of not less than six years, practised professionally as a Registered Accountant, or who in the opinion of the State Government, possesses adequate qualifications and experience in accounting, which render him suitable for appointment to the Tribunal.
5. (1) The President and the members shall hold office ordinarily for a period of three years.
(2) A person who has held office as a President or member for a period mentioned in sub-rule 1 shall be eligible for reappointment.
- (3) The President or a member may at any time resign his office.
6. Notwithstanding anything contained in rule 5, the State Government may terminate at any time the appointment of the President or a member if, in its opinion, such President or member is unable or unfit to continue to perform the duties of his office.
7. (1) If any vacancy occurs by leave of absence, deputation, death, resignation, expiry of the period of appointment or termination of appointment or for any cause whatsoever such vacancy shall be filled by a person qualified for appointment under rule 4.
(2) Until the vacancy in the office of the President is filled under sub-rule (1), the seniormost member shall act as the President.
8. The headquarters of the Tribunal shall be at Bombay.

S. 29

Bombay
Sales Tax
Rules, 1946.**G. N., F. D., No. 6506/36-SO, dated 28th June 1946 (B. G., Pt. IV-B, p. 86).***Amended by G. N., F. D., No. 6506/33, dated 18th October 1946.**Amended by G. N., F. D., No. 6506/33/39438, dated 20th December 1946.**Amended by G. N., F. D., No. 6506/33/35540, dated 30th December 1946.**Amended by G. N., F. D., No. 6506/33-ST, dated 10th April 1947.**Amended by G. N., F. D., No. 6506/33-ST, dated 30th April 1947.**Amended by G. N., F. D., No. 6506/33/16900-ST, dated 23rd May 1947.**Amended by G. N., F. D., No. 6506/33/16900-ST, dated 31st May 1947.**Amended by G. N., F. D., No. 6506/33/16900-ST, dated 15th September 1947.**Amended by G. N., F. D., No. 6506/33/16900-ST, dated 29th September 1947.**Amended by G. N., F. D., No. 6506/33/16900-ST, dated 25th May 1948.**Amended by G. N., F. D., No. 6506/33/16900-ST, dated 3rd February 1949.**Amended by G. N., F. D., No. 6506/33/16900-ST, dated 31st March 1949.**Amended by G. N., F. D., No. 6506/33/16900-ST, dated 6th May 1949.**Amended by G. N., F. D., No. 6506/33/16900-ST, dated 14th September 1949.**Amended by G. N., F. D., No. 6506/33/16900-ST, dated 5th October 1949.**Amended by G. N., F. D., No. 6506/33/16900-ST, dated 17th November 1949.**Amended by G. N., F. D., No. 6506/33/57872-ST, dated 4th January 1950.**Amended by G. N., F. D., No. 6506/33/64883-ST, dated 1st April 1950.**Amended by G. N., F. D., No. 6506/33-ST, dated 1st April 1950.**Amended by G. N., F. D., No. 6506/33-ST, dated 29th April 1950.**Amended by G. N., F. D., No. 6506/33/2396-ST, dated 7th June 1950.*

In exercise of the powers conferred by section 29 of the Bombay Sales Tax Act, 1946 (Bom. V of 1946), the Government of Bombay is pleased to make the following rules :—

CHAPTER I.

Short Title and Definitions.

1. *Short title.*—These rules may be called the Bombay Sales Tax Rules, 1946.

2. *Definitions.*—In these rules, unless there is anything repugnant in the subject or context,—

(a) “agent” means a person authorised by a dealer in writing to appear on his behalf before any Sales Tax authority;

(b) "chief place of business" means in relation to a dealer in any area within the jurisdiction of a Sales Tax Officer, the place of business mentioned as his chief place of business in the certificate of registration granted under rule 7 ;

(c) "Commissioner" includes any officer to whom the Commissioner under the provisions of section 16 delegates his powers and duties ;

(d) "Form" means a form appended to these rules ;

(e) "Government treasury" means in relation to a dealer registered within the jurisdiction of any Sales Tax Officer, the treasury or sub-treasury as the case may be of the district or taluka where the dealer's place of business or, if he has more than one such place, where his chief place of business, within that jurisdiction is situated, and in relation to a dealer registered in the City of Bombay or the Bombay Suburban District, the Reserve Bank of India, Bombay ;

(f) "place of business" means any place where a dealer sells any goods or keeps accounts of sales ;

(g) "Quarter" means a quarter ending on the 31st March, 30th June, 30th September or 31st December ;

(h) "Sales Tax Officer" means in respect of any place of business of a dealer, the Sales Tax Officer includes a Sales Tax Officer (Junior), appointed as such with jurisdiction within the area in which such place of business is situated, by the State Government under section 3 to assist the Commissioner ;

(i) "section" means a section of the Act ;

(j) "the Act" means the Bombay Sales Tax Act, 1946 ; and

(k) "warehouse" means any enclosure, building or vessel in which a dealer keeps a stock of goods for sale.

CHAPTER II.

Sales Tax Authorities.

3. *Appointments.*—(1) The State Government may appoint, under section 3, to assist the Commissioner, the following classes of Sales Tax authorities, with jurisdiction over specified areas, namely :—

(a) Deputy Commissioner of Sales Tax ;

(b) Assistant Commissioner of Sales Tax ;

(c) Sales Tax Officer ;

(cc) Sales Tax Officer (Junior) ;

(d) Inspector of Sales Tax.

(2) The Inspector of an area shall be subordinate to the Sales Tax Officer exercising jurisdiction therein. The Sales Tax Officer, shall in all matters arising within the area in respect of which he exercises jurisdiction be subordinate to the Assistant Commissioner exercising jurisdiction over such area.

(3) All such Inspectors, Sales Tax Officers and Assistant Commissioners shall be subordinate to the Deputy Commissioner and the Commissioner, and the Deputy Commissioner shall be subordinate to the Commissioner.

CHAPTER III.

Calculation of Taxable Turnover.

4. [Deleted.]

5. [Deleted.]

5A. *Exemption of certain sales in calculating taxable turnover.*—(1) In calculating the taxable turnover of a dealer, the turnover on the following sales may be deducted from his gross turnover :—

(i) [Deleted.]

(ii) [Deleted.]

(iii) [Deleted.]

(iv) [Deleted.]

(v) Sales of Ceylon Coconut oil and Copra to the Civil Supplies Department of the Government of Bombay ; -

(vi) Sales to the Electrical Commissioner with the Government of Bombay, or to an Officer authorised by him for this purpose, of goods intended for use in the generation, transmission and distribution of electricity and specified in a certificate issued in this behalf by the Commissioner of Sales Tax ;

(vii) Sales of goods intended for use in the transmission and distribution of electrical energy to an electrical undertaking registered under the Act ;

(viii) Subject to the conditions specified in sub-rule (2) sales or supplies of goods which are despatched or removed by him or on his behalf or by the purchaser of such goods within three months from the date of sale or supply to any place outside India other than the French territories of Pondicherry, Mahe, Chandernagore, Karikal and Yanam, and the Portuguese territories of Goa, Daman and Diu :

Provided that the Commissioner may, if satisfied that the goods could not be despatched or removed within the period of three months due to any circumstances beyond the control of the parties, extend the period in any particular case by a further period not exceeding three months ;

(ix) Sales or supplies of goods to a dealer holding an authorisation in Form 1-C granted under rule 5AA ;

(x) Sales to a person carrying on the business of bleaching, dyeing or printing cloth or yarn on behalf of the registered dealers, of goods intended for use in the process of bleaching, dyeing or printing such cloth or yarn and specified in an authorisation granted in this behalf by the Commissioner :

Provided that such authorisation shall be subject to such conditions as the Commissioner may determine and may be modified, suspended, revoked or cancelled at any time if the Commissioner deems fit for reasons recorded in writing ;

(xi) Sales of edible oils manufactured in *ghanis* by human or animal agency—

(1) effected by such owners of *ghanis* as have been granted certificates by the Commissioner that the owners are persons engaged in the business of manufacturing edible oils by human or animal agency ;

(2) effected by such co-operative societies formed by the owners of *ghanis* as have been granted certificates by the Commissioner that they are engaged in the business of selling such edible oils :

Provided that such certificates shall be granted subject to such conditions as the State Government may by general or special order direct and shall be valid for one year from the date of issue, and may be renewed from time to time for a period not exceeding one year :

Provided further that such certificates shall be liable to cancellation if any of the conditions prescribed by the general or special order of the State Government is not complied with ;

(xii) Sales of cotton cloth in respect of which the buyer furnishes the dealer with a certificate from the Textile Commissioner, Bombay, that the cloth is intended for export to Nepal, Sikkim, Bhutan or Tibet, and has, within a period of three months from the date of sales, been despatched from a place in the State of Bombay to a suitable railway station, outside the State of Bombay for transport by means of mules or other animals to Nepal, Sikkim, Bhutan or Tibet.

(2) The conditions for the purpose of clause (viii) of sub-rule (1) shall be as follows, namely :—

(i) the goods shall be consigned from a place within the State of Bombay directly to a place outside India other than the French territories of Pondicherry, Mahe, Chandranagore, Karikal and Yanaon, and the Portuguese territories of Goa, Daman and Diu through a railway shipping or aircraft company or public motor transport service, or by a registered parcel post ;

(ii) the dealer shall maintain a register of the goods so consigned by him, showing the date of the sale, number of bill or invoice, date and place of despatch, mode of despatch, name of the ship or vessel, number of railway receipt or other document, destination, name of consignee and a brief description of the goods ; and

(iii) the purchaser of goods who has so consigned the goods shall furnish the dealer with the necessary particulars and relevant receipts showing such consignment within one month of the date of despatch.

Explanation.—For the purposes of sub-rule (2) the goods consigned through a railway, shipping or aircraft company or public motor transport service shall not include goods carried as personal luggage through such company or service.

5AA. *Authorisation to dealers dealing in certain goods.*—(1) Any dealer who manufactures such goods as may be specified by the State Government by notification in the *Official Gazette* in this behalf with or without the use of power and whose gross turnover in any financial year in respect of such goods does not exceed Rs. 10,000, may make an application in Form 1-B for the grant of an authorisation to the Commissioner.

(2) On receipt of an application under sub-rule (1) and after making such inquiry as he deems necessary for verifying the statements made in the application, the Commissioner may grant to the applicant an authorization in Form 1-C containing such terms and conditions as may be specified therein.

(3) An authorisation granted under sub-rule (2) shall remain in force from the date of issue to the 31st day of March next following. It shall be renewable for a period not exceeding one year at a time.

(4) The Commissioner may at any time revoke, suspend or cancel such authorisation if the holder thereof commits a breach of any of the provisions of the Act or these rules or of any condition specified in the authorisation.

5B. *Goods returned to a dealer.*—The period for return of goods for the purposes of clause (j) of section 2 shall be three months.

5C. The goods referred to in the proviso to sub-section (1) of section 6 shall be despatched or removed within a period of three months from the date of the sale or supply of such goods and the following terms and conditions shall for the purpose of the said proviso apply, namely :—

(i) the purchaser shall be a person carrying on the business of selling or supplying goods at a place within India but outside the State of Bombay, and within the French territories of Pondicherry, Mahe, Chandernagore, Karikal and Yanam, and the Portuguese territories of Goa, Daman and Diu and shall furnish the dealer with a certificate in the following form :—

I.....of Messrs.....
(address).....do certify that I/the
said firm/company am/is carrying on the business of selling or supplying goods
at.....in the State of.....

in India; and that.....I have.....
the said firm/company has.....purchased

the goods specified in.....No.....
dated.....for

resale at the said place.....

use as raw materials/machinery/engines, fuel or lubricants.

.....
in the manufacture of.....for sale at the
said place.

Place Signature

Date Status

(ii) the goods shall be consigned from a place within the State of Bombay through a railway, shipping or aircraft company or public motor transport service or by registered parcel post :

Provided that this condition shall not apply to motor vehicles despatched by road driven by their own power.

(iii) the dealer shall maintain a register of the goods so consigned by him showing the date of the sale, the number of bill or invoice, the date and place of despatch, the mode of despatch, name of ship or vessel or number of motor vehicle as the case may be, number of railway receipt or other documents, destination, the name of consignee and a brief description of the goods, and

(iv) the purchaser of goods who has so consigned the goods shall furnish the dealer with the necessary particulars and relevant receipts showing such consignment and receipts, if any, in respect of payment of any local tax or octroi within one month of the date of despatch.

Explanation.—For the purposes of this rule the goods consigned through a railway, shipping or aircraft company or public motor transport service shall not include goods carried as personal luggage through such company or service :

Provided that the Commissioner may, if satisfied that the goods could not be despatched or removed within the period of three months specified in this rule due to any circumstances beyond the control of the parties, extend the period in any particular case by a further period not exceeding three months.

5D. *Deductions under proviso to sub-section (3) of section 6.*—The deductions in respect of sales or supplies of goods for the purpose of the proviso to sub-section (3) of section 6 shall be made at the following rates, namely :—

In the case of—

- (a) Sales or supplies of bullion or specie other than those to which the proviso to sub-section (1) of section 6 applies One-fourth per cent.
- (b) Sales or supplies of bullion and specie to which the proviso to sub-section (1) of section 6 applies One-eight per cent.
- (c) Sales or supplies of goods other than the goods specified in Schedule I and bullion and specie to which the proviso to sub-section (1) of section 6 applies One-sixty-fifth part.
- (d) Sales or supplies of goods specified in Schedule I to which the proviso to sub-section (1) of section 6 applies. One-thirty-third part.

CHAPTER IV.

Registration of Dealers.

6. *Application for registration.*—(1) An application for registration under section 8 shall be made in Form II to the Sales Tax Officer within thirty days from the date on which the dealer's turnover from the 1st April preceding first exceeds the limits specified in sub-section (1) of section 5. It shall be signed by the proprietor of the business, or, on his behalf, by a partner of the firm or by the principal officer managing the business, and shall be verified in the manner indicated therein.

An application for registration under section 8A shall also be made in Form II, and shall be signed and verified in a similar manner.

(2) A dealer having places of business in the jurisdiction of different Sales Tax Officers shall make a separate application to each such Officer in respect of the place or places of business within his jurisdiction.

7. *Grant of certificate of registration.*—(1) The Sales Tax Officer, if satisfied that the application is in order shall register the dealer and shall issue to him a certificate of registration in Form III, with as many additional copies as he has additional places of business situated within the jurisdiction of such officer and enumerated in the application.

(2) Any dealer may obtain from the Sales Tax Officer a duplicate copy of any registration certificate issued to him and lost, destroyed or defaced.

7A. *Application for registration for the purpose of section 18.*—(1) The period for the purposes of sub-sections (2) and (3) of section 18 shall be thirty days from the date of the transfer of ownership of part of the business or dissolution of the firm, as the case may be.

(2) An application for obtaining a certificate of registration for the purposes of sub-sections (2) and (3) of section 18 shall be made not later than fifteen days from the date of transfer of ownership of part of the business or dissolution of the firm, as the case may be.

8. *[Deleted.]*

9. *Exhibition of certificate of registration.*—The appropriate certificate of registration shall be conspicuously displayed by the dealer at each place of his business to which it relates.

10. *Maintenance of list of registered dealers.*—The names of every dealer registered under section 8 or 8A shall be entered in Forms IV and V.

10A. *Declaration under section 16A.*—(1) The declaration under section 16A shall be made in Form V-O and shall be sent to each Sales Tax Officer in whose jurisdiction the dealer has a place of business.

(2) Such declaration shall be made within the period specified below :—

(a) In the case of a dealer who was Before the end of October 1949.
liable to pay the tax on the 1st day
of August 1949.

(b) In the case of a dealer who becomes liable to pay tax under section 5 (2) or (4) or section 18 (1) after the 1st day of August 1949. Within the period specified in rule 6 (1) or section 18 (1) as the case may be for making an application for registration or before the end of October 1949, whichever period expires later.

(c) In the case of any other dealer registered under the Act. Within thirty days from the date of issue of the certificate of registration.

11. *Information under section 17 and amendment of certificate of registration.*—(1) Every dealer to whom the provisions of section 17 apply, shall within one month of the occurrence of any of the events mentioned in sub-clauses (a), (b) and (c) of the said section send the information under the said section in writing together with his certificates of registration if any to the Sales Tax Officer having jurisdiction.

(2) When any such dealer dies, his legal representative shall within one month of his death inform the Sales Tax Officer about it in writing.

(3) The Sales Tax Officer shall as soon as possible after an amendment is made in any certificate of registration report the name and address of the registered dealer to whom it was issued, together with a description of the goods in accordance with the amended certificate, and the nature and details of the amendment made, to the Commissioner, and the Commissioner shall transmit the said report as soon as possible to the State Government.

12. *Cancellation of registration under clause (a) of sub-section (6) of section 8.*—(1) When a registration is due to be cancelled under clause (a) of sub-section (6) of section 8, the Sales Tax Officer should, as soon as possible thereafter

cancel the registration of the dealer with effect from the date of discontinuance or transfer of the business, and report the name, address and registration number of the dealer, and the date of cancellation of his registration to the Commissioner.

(2) [Deleted.]

13. *Cancellation of registration under clause (b) of sub-section (6) of section 8.*—When the gross turnover of any registered dealer during each of three consecutive years fails to exceed the limits specified in sub-section (1) of section 5, such dealer may apply to the Sales Tax Officer for cancellation of his registration in Form V-A. The Sales Tax Officer shall, on being satisfied that the application is in order, report the name, address and registration number of the dealer to the Commissioner. On receipt of such report, the Commissioner shall, by notification in the *Official Gazette*, publish the name, address and registration number of the dealer and the date from which the cancellation of his registration shall take effect, and the registration shall be deemed to have been cancelled and the liability of the dealer to pay tax shall be deemed to have ceased under sub-section (3) of section 5 with effect from that date. Provided that the date so notified shall be the date of expiry of the month following that in which the notification is published.

13A. *Application for cancellation of registration under sub-section (5) of section 8-A.*—An application under sub-section (5) of section 8-A shall be made in Form V-A.

14. [Deleted.]

15. *Submission of certificate of registration to the Sales Tax Officer for cancellation.*—Within one month of the publication of his name a dealer shall, if he has not already done so under rule 11, return his certificates of registration to the Sales Tax Officer for cancellation ; if a dealer whose name is so published is dead, or dies without returning the certificates of registration, his legal representative shall transmit or deliver the certificates to the Sales Tax Officer within the said period.

16. (1) *Publication of list of registered dealers.*—The State Government shall publish the list of names and addresses of registered dealers and the particulars required by section 9 in the *Official Gazette* in alphabetical order, district by district, in the following form :—

Serial No.	Name and address of the registered dealer.	Location of place or places of business.	Date of registration.	Registration number and mark.	Whether importer, (I) or manufacturer or processor (M)	Goods covered by the dealer's certificate of registration.		Remarks.
						Classes of goods manufactured or		
1	2	3	4	5	6	7		8

(2) The name and address and other particulars of a dealer who is registered after the date notified under sub-section (I) of section 5 shall be published in the *Official Gazette* in the form specified in sub-rule (1) before the expiry of the month following that in which the dealer is registered, or as soon thereafter as possible.

(3) The amendments made in any certificate of registration and the name, address and registration number of any dealer whose registration is cancelled shall be published in the *Official Gazette* as soon as may be after such amendment or cancellation.

(4) The State Government shall publish in the first *Official Gazette* in the August of each subsequent year, or as soon thereafter as possible, the consolidated list mentioned in sub-clause (b) of section 9.

CHAPTER V.

Return of Taxable Turnover.

17. *Returns.*—Every registered dealer shall furnish to the Sales Tax Officer quarterly returns in Form VI within one calendar month from the expiry of the quarter to which the return relates; to each return he shall attach one copy of the receipted chalan in Form X in respect of the Total tax due according to the return:

Provided that when the tax is paid within the jurisdiction of another Sales Tax Officer and the chalan submitted with a return in Form VI furnished in such jurisdiction a statement to that effect shall be submitted in lieu of the chalan.

18. *Submission of returns by unregistered dealers.*—If in the opinion of the Commissioner the annual gross turnover of any dealer other than a registered dealer is likely to have exceeded the limits specified in sub-section (I) of section 5 the Commissioner may serve a notice upon him in Form VII requiring him to furnish within one calendar month of the receipt of the notice to the Sales Tax Officer a return in Form VI in respect of such periods not preceding the date of notice by more than eighteen months as may be specified in the notice.

19. *Returns to be signed by the dealer.*—All returns in Form VI shall be signed by the dealer or on his behalf by a partner of the firm or the principal officer managing the business and shall be verified in the manner indicated therein, and shall be submitted to the Sales Tax Officer concerned.

20. *Exemption from the submission of returns.*—(1) If any registered dealer shows to the satisfaction of the Commissioner, that no sales made by him are liable to tax under the Act and makes an application in this behalf, the Commissioner may direct that it shall not be necessary for such dealer to furnish any return in Form VI and may grant the dealer a certificate in Form VIII:

Provided that during the validity of a certificate in Form VIII, if such a dealer makes any sale which is taxable he shall intimate the fact as early as possible to the Sales Tax Officer concerned and shall within a calendar month from the end of the quarter in which he makes any such sale furnish a return in Form VI.

(2) A certificate granted to any dealer under sub-rule (1) shall be valid till the end of the year of issue and thereafter may, on application made by the dealer accompanied by a verified statement that the business continues to be such that no sales effected by him are liable to tax under the Act, from time to time be renewed for one year at a time.

(3) Applications for renewal under sub-rule (2) shall be made at least one month before the date of expiry of the certificate. Applications received thereafter will be liable to be rejected.

(4) Applications for the issue or renewal of certificate in Form VIII shall be made to the Sales Tax Officer concerned and particulars of all such applications shall be entered by him in a register which shall be maintained by him in Form IX.

CHAPTER VI.

Payment of Tax.

21. *Payment of tax.*—Every dealer liable to pay tax under the Act shall pay the tax quarterly. The tax due for any quarter shall be paid before furnishing the return in Form VI for that quarter.

22. *Method of payment.*—(1) Every dealer shall pay the amount due from him in respect of penalty and composition money into the appropriate Government treasury. No payment of any such amount shall be accepted at the office of the Sales Tax Officer or any authority appointed by or under the Act.

(2) Every such payment shall be accompanied by a chalan in Form X. Chalan Forms shall be obtainable at any Government Treasury or at the office of any Sales Tax Officer.

(3) Chalans shall be filled up in triplicate. Two copies of the chalan shall be returned to the dealer duly receipted, of which the "duplicate" shall be attached by him to the return to be submitted to the Sales Tax Officer. The remaining copy shall be retained by the Treasury for being sent to the Audit Office with the monthly accounts.

22-A. *Notice for payment of tax and penalty due under sub-clause (a) of clause (i) and clause (ii) of sub-section 4 of section 12.*—When a dealer has furnished a return under section 10 or a statement under sub-rule (3) of rule 26-A without a receipted copy of the chalan showing full payment of the amount of tax or penalty under sub-section (3A) of section 12 payable according to the return, or statement, the Sales Tax Officer shall serve upon the dealer a notice in Form X-A specifying the date by which the amount remaining unpaid must be paid by him.

22-B. *Period for payment of amount into Government treasury under section 12-A (4).*—The amount of tax collected by any person or dealer in contravention of the provision of sub-section (1) or (2) of section 12-A shall be paid by him into a Government treasury within sixty days from the close of the year in which such amount is collected, or fifteen days from the date of receipt of a notice issued by the Commissioner requiring such person or dealer to pay up such amount, whichever is earlier.

23. *Maintenance by Sales Tax Officer of register showing payment of tax.*—Every Sales Tax Officer shall maintain a register in Form XI in which he shall record the receipt of every chalan produced in proof of payment of tax by dealer for whom he is the Sales Tax Officer.

24. *Maintenance of Progressive Collection Register.*—Every Sales Tax Officer shall maintain a Progressive Collection Register in Form XII showing the payment of sales tax, penalty and composition money by dealers in his jurisdiction.

25. *Submission of statement of receipts to the Sales Tax Officer.*—Every Treasury Officer shall send to the Sales Tax Officer concerned within the first week of each month a statement of the amounts credited in the treasury under the Act during the preceding month.

CHAPTER VII.

Assessment to Tax and Penalty under Section 11.

26. *Claims for deduction from gross turnover under section 6.*—(1) A dealer who wishes to claim deduction from his gross turnover under clause (i) of Rule I in sub-section (3) of section 6 shall, on demand, produce the relevant documents in support of such claim.

(2) A dealer who wishes to claim a deduction from his gross turnover under clause (ii) of Rule I of sub-section (3) of section 6 shall, on demand, produce in respect of the sale for which the deduction is claimed the copy or counterfoil of the relevant cash receipt, bill or invoice, if any, and a certificate in writing by the purchasing dealer or by a responsible person duly authorised by the purchasing dealer in this behalf, that the goods in question are required by such dealer either for resale, or for use in the manufacture of goods for sale, or for the packing of such goods.

(3) For purposes of sub-rule (2), the certificate may be in one of the following forms, as may be appropriate, and shall be affixed to the relevant invoice, bill or other document containing a description and value of the goods:—

“(i) Certified that these goods are purchased for resale.

Regn. No. of

Signature

Status

(Date)

(ii) Certified that these goods are purchased for packing of goods to be sold.

Regn. No. of

Signature

Status

(Date)

(iii) Certified that the goods are purchased for use in the manufacture of goods for sale, and are covered by my/our certificate of registration No. of

Signature

Status”

(Date)

26-A. *Composition of General tax under sub-section (2) of section 6.*—(1) The Commissioner may, on the application in Form XII-A of any dealer who is required to furnish a return under section 10, if satisfied that his gross turnover during a year is not likely to exceed Rs. 60,000 and that due to the nature of

his business he cannot without undue difficulty maintain an account of each sale made by him, permit such dealer to furnish in lieu of a return in Form VI under section 10, a statement in Form XII-B and to compound the general tax payable by him under clause (a) of section 6 (1) during any period, by paying a lump sum determined under sub-rules (4) and (5). Provided that when a dealer has once been so permitted, he shall continue to furnish statements in Form XII-B in lieu of the returns in Form VI under section 10 and to pay the lump sum payable in lieu of the general tax under this rule until the permission is withdrawn or cancelled.

(2) The Commissioner may, on an application in Form XII-C made by a dealer to whom permission has been granted under sub-rule (1), for being again assessed for the general tax payable by him in accordance with sub-section (3) of section 6, if satisfied that the change is not intended or calculated to affect the assessment of tax under the Act prejudicially, withdraw or cancel such permission. The Commissioner shall also cancel such permission if—

(a) the total value of goods purchased by the dealer during any year has exceeded Rs. 55,000 or the gross turnover of the dealer has exceeded Rs. 60,000, or

(b) if the dealer has discontinued or transferred his business.

(3) Before a dealer permitted under sub-rule (1) furnishes a statement in Form XII-B, he shall pay into the appropriate treasury, the full amount payable according to such statement and shall attach a copy of the receipted chalan in Form X in respect of the amount so paid.

(4) The lump sum payable in lieu of general tax for any period shall be $\frac{1}{32}$ part of the total value of goods purchased by the dealer during that period, after excluding therefrom—

(a) any cash discount allowed according to trade practice, in respect of any purchases, or any amount refunded in respect of goods returned, and

(b) the purchase price of goods the sales of which could be excluded from the dealer's gross turnover under Rule I in sub-section (3) of section 6 to compute his taxable turnover for general-tax,

and adding to the balance ten per centum thereof :

Provided that in the case of a dealer who prepares cooked food or beverages for sale or manufactures or processes any goods for sale, the Commissioner may require that a further amount not exceeding 50 per cent. of the value of goods purchased for preparing, manufacturing or processing such goods shall be added to the total value of goods as determined under this sub-rule and the lump sum payable in lieu of general tax shall be calculated accordingly :

Provided further that for purposes of calculating the lump sum payable in respect of the first period for which a dealer furnishes a statement under this rule, the goods held by a dealer in stock at the beginning of the period shall be deemed to have been purchased by him during that period and their value shall be included in the statement in Form XII-B.

(5) The Commissioner shall determine the amount payable by a dealer under this rule for any period of his liability to pay tax as far as may be in accordance with the provisions of sub-sections (1), (1A) and (2) to (4) of section 11 as if the statements were returns furnished under section 10.

27. *Assessment to tax.*—The notice required by sub-section (2) of section 11 shall be in Form XIII and the date fixed for compliance with the notice shall not be less than 10 days from the date of issue thereof.

28. *Notice under sub-sections (4) and (5) of section 11.*—The Commissioner shall before proceeding to assess a dealer to tax under sub-sections (4) and (5) of section 11 or to inflict a penalty under the said sub-section (5) call upon him by a notice in Form XIV to appear either in person or by an agent and produce such evidence as he may wish to and show cause as to why he should not be so assessed or penalised.

29. *Maintenance of register of cases instituted under section 11.*—The Commissioner shall maintain a register in Form XV, in which he shall enter the details of each case instituted under rule 27 or 28.

30. *Order of assessment.*—After considering the arguments put forward and evidence produced by or on behalf of the dealer, the Commissioner shall assess the amount of tax, if any, and impose the penalty, if any, to be paid by the dealer, and briefly and clearly record the reasons on which he bases his order. The order shall be in Form XVI or Form XVI-A, as may be applicable with suitable modification to cover sales of bullions and specie, if any.

30-A. One certified copy of an order required by a dealer for the purpose of making an appeal or application for revision shall be supplied to him free of charge on his making an application for the certified copy within a period of four months from the date on which the order was made. Such application shall bear a court-fee stamp of the value of annas three only.

31. *Payment of tax.*—(1) If any sum is payable by a dealer under the provisions of sub-section (4) of section 12, the Commissioner shall serve a notice in Form XVII as required by that sub-section and shall also fix a date on or before which the dealer shall produce the receipted chalan in proof of payment of such sum.

(2) When the chalan is produced, the Commissioner shall make the necessary entries in the appropriate columns of the register in Form XV.

32. *Recovery of tax from a defaulting dealer.*—If after the date fixed under rule 31, or when the date is extended under the proviso to sub-section (4) of section 12, after such extended date, the sum assessed or any part thereof remained unpaid, the Commissioner shall apply to the Collector of the area in which the dealer's place of business in respect of which the assessment has been made, is situated for recovery of the whole amount of the tax and penalty, if any, remaining unpaid as an arrear of land revenue.

33. *Report of recovery of tax by the Collector.*—(1) The Collector shall report to the Sales Tax Officer by the 10th of each month the amounts of tax and penalty recovered during the preceding month.

(2) On receipt of the Collector's report the Sales Tax Officer shall make the necessary entries in the appropriate columns of the register in Form XV.

34. *Assessment case record.*—(1) All papers relevant to the making of any assessment in respect of any particular dealer shall be kept together and shall form an assessment case record.

(2) Assessment case records shall be preserved for 12 years.

(3) Every Sales Tax Officer shall maintain register in Form XVIII showing the progress of the assessment proceedings.

CHAPTER VIII.

Refund of Excess Tax paid by Dealer.

35. *Application for refund.*—An application from a dealer for a refund of excess tax paid shall be made to the Commissioner in Form XIX and shall clearly specify the ground upon which the refund is claimed.

36. *Order sanctioning refund.*—When the Commissioner is satisfied that any refund is due, he shall record an order sanctioning such refund and communicate the order to the applicant.

37. *Refund payment order.*—When an order for refund has been passed under rule 36, the Commissioner shall, if the dealer desires payment in cash, issue to him a Refund Payment Order in Form XX simultaneously forwarding a copy thereof to the Treasury Officer concerned.

38. (1) If the dealer desires payment by adjustment against an amount subsequently payable by him, the Commissioner shall make out a Refund Adjustment Order in Form XXI authorising the dealer to adjust the sum to be refunded against the amount payable by him in respect of the quarter during which the refund is sanctioned or any subsequent quarter.

(2) The Refund Adjustment Order shall be made out in duplicate. One copy shall be issued to the dealer who shall attach the same to his return relating to the period against which the adjustment is desired. The other copy shall be retained by the Commissioner.

39. *Submission of refund adjustment order with Form VI.*—In support of any claim for deduction according to rule 38 the dealer shall attach his copy of the Refund Adjustment Order to his return in Form VI in respect of the quarter next following that in which the refund is sanctioned.

40. *Cancellation of Refund Adjustment Order.*—When the deduction has been allowed the Commissioner shall cancel his own copy as well as the dealer's copy of the Refund Adjustment Order.

41. *Maintenance of register of applications for refund.*—The Commissioner shall enter in the Register maintained in Form XXII particulars of all applications for refund and of the orders passed thereon.

CHAPTER IX.

Inspection of Accounts.

41-A. *Accounts, etc., to be preserved for three years.*—Every registered dealer and a dealer on whom a notice has been served under sub-section (I) of section 10 of the Act shall preserve all books of accounts, registers and other documents including bills, cash memoranda, invoices, vouchers and other documents relating to the stocks, purchases, despatches and deliveries of goods for a period of three years after the expiry of the year to which they relate provided that the books of accounts, registers and other documents pertaining to the year ended 31st March 1947 shall be preserved until 30th September 1950.

42. *Production of documents and furnishing information by dealers.*—The Commissioner may, by notice in Form XXIII, require any dealer to produce before him any accounts or documents, or to furnish any information, relating to the stocks of goods of, or purchases, sales and deliveries of goods by, the dealer as may be necessary for purposes of the Act or rules thereunder.

43. *Notice of inspection.*—Unless the Commissioner deems it necessary to make a surprise visit, he shall give reasonable notice in writing to the dealer of his intention to inspect the accounts, registers, documents or stocks of goods of such dealer and in fixing the date, time and place for the purpose, shall, as far as possible, have due regard to the convenience of the dealer.

43-A. *Retention of seized books of accounts, registers and documents.*—If the Commissioner seizes any books of accounts, registers or documents under section 15, he shall not retain them for more than 21 days without recording his reasons in writing for doing so.

CHAPTER X.

Appeals, Revision and Rectification of Mistake.

44. *Appeals.*—(1) An appeal against an order of assessment with or without penalty passed by a Sales Tax Officer under section 11 shall lie—

(a) to the Assistant Commissioner if the aggregate amount of the general tax and special tax assessed together with penalty imposed under section 11 (5) does not exceed—

- (i) Rs. 2,500 when the order relates to a period of one quarter,
- (ii) Rs. 5,000 when the order relates to a period of two quarters,
- (iii) Rs. 7,500 when the order relates to a period of three quarters,
- (iv) Rs. 10,000 when the order relates to a period of four quarters or more ;

(b) to the Commissioner in other cases.

(2) An appeal against any order under this Act other than an order of assessment with or without penalty, passed by a Sales Tax Officer, shall lie to the Assistant Commissioner.

(3) An appeal against an order passed by an Assistant Commissioner shall lie to the Commissioner.

(4) An appeal against an order passed by the Commissioner or Deputy Commissioner shall lie to the Tribunal.

(5) The Commissioner may transfer any appeal or class of appeals to the Deputy Commissioner for disposal on his behalf. The Commissioner may also transfer any appeal from the file of an Assistant Commissioner to any other Assistant Commissioner or to himself or to the Deputy Commissioner. Any appeal transferred under this sub-rule may be again transferred by the Commissioner to himself or the Deputy Commissioner or, if the amount falls within the limits specified in clause (a) of sub-rule (1), to an Assistant Commissioner.

45. *Submission of memorandum of appeal.*—(1) Every appeal shall—

- (a) be in writing,
- (b) specify the name and address of the appellant,
- (c) specify the date of the order appealed against,
- (d) contain a clear statement of the facts,
- (e) state precisely the relief prayed for, and

(f) be signed and verified by the appellant or an agent duly authorised in writing in this behalf by the appellant in the following form, namely :—

“ I.....the appellant named in the above memorandum of appeal do hereby declare that what is stated therein is true to the best of my knowledge and belief.

.....
(Signature) ”

(2) The memorandum of appeal shall be accompanied by either the order appealed against in original or an authenticated copy thereof unless the omission to produce such order or copy is explained at the time of the presentation of the appeal to the satisfaction of the appellate authority.

(3) An appeal against an order of assessment shall as far as may be possible be in accordance with Form XXIV.

(4) The memorandum of appeal shall either be presented to the appellate officer by the appellant or his agent or sent to him by registered post.

46. *Summary rejection of appeal.*—(1) If the memorandum of appeal does not comply with all the requirements of rule 45, the appeal may be summarily rejected :

Provided that no appeal shall be summarily rejected under this sub-rule unless the appellant is given such opportunity, as the appellate officer thinks fit, to amend such memorandum so as to bring it into conformity with the requirements of rule 45.

(2) An appeal may also be summarily rejected on other grounds which should be reduced to writing by the appellate authority :

Provided that before an order summarily rejecting an appeal under this sub-rule is passed, the appellant shall be given a reasonable opportunity of being heard.

47. *Fixing the date of hearing.*—If the appellate authority does not reject the appeal summarily, it shall fix a date for hearing the appellant or his agent.

48. *Application for revision.*—(1) No application for revision of any order of assessment with or without penalty, passed in an appeal shall be entertained by any authority unless it is satisfied that the tax with penalty, if any, in respect of which the application is made has been paid.

(2) Where an application for revision is made against an order of assessment either with or without penalty, the application shall as far as may be made in accordance with Form XXV.

49. *Notice to person likely to be affected adversely.*—Before any authority empowered under sections 21 and 22 passes any order in appeal, or revision, likely to affect any person adversely, it shall send to such person a notice in Form XXVI and give him a reasonable opportunity of being heard.

50. *Transmission of copy of order to officer whose order forms subject-matter of appeal or revision.*—A copy of the order passed in appeal or revision shall be sent to the officer whose order forms the subject-matter of the appeal or revision proceedings.

50-A. *Notice for rectification of mistake under section 23A.*—The notice required to be given under the proviso to sub-section (1) of section 23A shall be in Form XXIV-A.

CHAPTER XI.

Service of Notice.

51. *Notices.*—(1) Notices under the Act or the rules may be served by any of the following methods :—

- (i) by delivery to the addressee or his agent, by hand of a copy of the notice
- (ii) by post :

Provided that if upon an attempt having been made to serve any such notice by any of the abovementioned methods, the Sales Tax authority concerned is satisfied that the dealer is evading the service of notice that for any other reason, the notice cannot be served by any of the above mentioned methods, the said authority shall cause such notice to be served by affixing a copy thereof on some conspicuous part of the dealer's office or the building in which the dealer's office is located, and upon some conspicuous part of any place of the dealer's business last notified by the dealer, and such service shall be as effectual as if it had been made on the dealer personally.

(2) When the officer serving a notice delivers or tenders a copy of the notice to the dealer personally or to his agent he shall require the signature of the person to whom the copy is so delivered or tendered to an acknowledgment of service endorsed on the original notice. When the notice is served by affixing a copy thereof in accordance with the proviso to sub-rule (1) the officer serving it shall return the original to the sales tax authority which issued the notice with a report endorsed thereon or annexed thereto stating that he so affixed the copy, the circumstances under which he did so and the name and address of the person, if any, by whom the dealer's office or the building in which his office is located and his place of business were identified, and in whose presence the copy was affixed. The said officer shall also obtain the signature or thumb impression of the person identifying the dealer's office or building or place of business, to his report.

(3) When service is made by post, the service shall be deemed to be effected by properly addressing, prepaying and posting by registered post, the notice and, unless the contrary is proved, the service shall be deemed to have been effected at the time at which the notice would be delivered in the ordinary course of post.

(4) The authority at whose instance the notice was issued shall, if he is satisfied from the report of the messenger or the postal acknowledgment or by taking such evidence as he deems proper that the notice has been served in accordance with this rule, record an order to that effect. If he is not satisfied that the notice has been properly served, he may, after recording an order to that effect, direct the issue of a fresh notice.

CHAPTER XII.

52. *Fees*.—Subject to the provision of rule 55, the following fees shall be payable :—

- | | |
|--|--|
| (i) Upon an application for revision of an order of assessment or penalty or assessment with penalty passed in an appeal. | Five per cent. of the amount in dispute calculated to the nearest rupee subject to a minimum of one rupee and a maximum of one hundred rupees. |
| (ii) Upon a memorandum of appeal against any order of assessment or penalty or assessment with penalty. | Rupee one. |
| (iii) Upon a memorandum of appeal against, or an application for revision of, any order other than an order specified at (i) and (ii) above. | Do. |
| (iv) Upon an application for the issue of a duplicate copy of a certificate of registration under rule 7 (2). | Do. |

Explanation.—In this rule “the amount in dispute” means the difference between the amount of tax or penalty, if any, or both, demanded and the amount admitted by the dealer to be payable.

53. *Payment of fees in court-fee stamps*.—All fees payable under the Act or the rules shall be paid in court-fee stamps.

CHAPTER XIII.

54. *Maintenance of Register of complaints and prosecutions*.—The Sales Tax Officer shall maintain a register in Form XXVII showing the prosecutions instituted under section 24 of the Act.

55. *Payment of composition money*.—(1) When the Commissioner accepts under section 26 a sum from any dealer by way of composition of any offence, he shall issue an order in Form XXVIII directing the Officer-in-charge of the Government treasury to receive, on his behalf, the sum specified in the order and he shall make over the order to the dealer for presentation at the treasury at the time of payments simultaneously forwarding a copy to the Officer-in-charge of the treasury for his information.

(2) The Commissioner shall fix a date on which the dealer shall produce before such authority as he may direct a receipted chalan in proof of payment.

CHAPTER XIV.

Penalty.

56. *Penalty*.—Any person contravening any provision of these rules shall be punishable with fine which may extend to one thousand rupees and when the offence is a continuing one, with a daily fine not exceeding fifty rupees during the continuance of the offence.

FORM I.

[Deleted.]

FORM I-B.

[See Rule 5AA.]

To

THE SALES TAX OFFICER,

.....

.....

I.....carrying on the business known as

 in the District of
 within the jurisdiction of the Sales Tax Officer.....and
 whose place of business is situated at Room/Flat No.....
 Name of Building.....Ward/Locality
 Road.....Village.....Post Office
Taluka.....do hereby apply for an
 authorisation in Form I-B.

2. The nature of my business is manufacturing of.....

3. My gross turnover during the last 3 years was as indicated below :—

Rs.

19.....	19.....
19.....	19.....
19.....	19.....

4. I request that I may be authorised to purchase the following classes of goods on a tax free basis under rule 5-A (1) (ix) :—

(1)

(2)

(3)

5. I shall pay to the Commissioner of Sales Tax in respect of any sales or supplies made by me or after the issue of this authorisation to a person other than a dealer registered under the Act and any goods utilised by me for a purpose other than that specified in paragraph 1 above, an amount calculated at the rate of one-half of an anna in the rupee on the price of goods other than those specified in Schedule I and one anna in the rupee on the price of goods specified in Schedule I; and when this authorisation expires or is cancelled I shall also pay to the Commissioner of Sales Tax an amount calculated in a like manner on the price of any stocks remaining with me at that time.

6. I shall furnish to the Sales Tax Officer.....with returns under section 10 for my turnover relating to every quarter.

7. I shall at all times comply with the provisions of the Bombay Sales Tax Act and the rules made thereunder.

I solemnly declare that the above statements are true to the best of my knowledge and belief.

Date.....19 .

Signature.....

FORM I-C.

[See Rule 5AA.]

No.

Mr.
of.....carrying on the business of manufacturing
.....by manual labour, or the help of animal
power, or by using a mechanical or electrical contrivance is authorised under
Rule 5-A (1) (viii) of the Bombay Sales Tax Rules, 1946, to purchase the classes
of goods specified in the following list free of sales tax under the Bombay
Sales Tax Act, 1946 :—

(1)

(2)

(3)

2. This authorisation is subject to the following conditions :—

(1) The holder of this authorisation shall furnish every dealer from whom he purchases any good specified in the above list with a certificate in the following form :—

“Certified that these goods are purchased for use in the manufacture of
.....by me personally and that I hold an authorisation
No.....dated.....granted by the Sales Tax
Officer.....covering the goods purchased.

Date.....

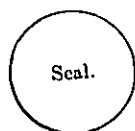
Signature

(2) The holder of this authorisation shall pay to the Commissioner of Sales Tax in respect of any sales or supplies made by him on or after the issue of this authorisation to a person other than a dealer registered under the Act, and any goods utilised by him for a purpose other than that specified in paragraph 1 above, an amount calculated at the rate of one-half of an anna in the rupee on the price of goods other than those specified in Schedule I and one anna in the rupee on the price of goods specified in Schedule I; and when this authorisation expires or is cancelled the holder shall also pay to the Commissioner of Sales Tax an amount calculated in a like manner on the price of any stocks remaining with him at that time.

(3) The holder of this authorisation shall furnish the Sales Tax Officer.....with returns under section 10 for his turnover relating to every quarter.

(4) The holder of this authorisation shall at all times comply with the provisions of the Bombay Sales Tax Act and the rules made thereunder.

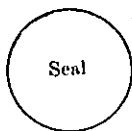
This authorisation is valid from.....to.....



Seal.

Dated..... Sales Tax Officer.....

This authorisation is renewed from.....to.....



Seal

Dated..... Sales Tax Officer.....

FORM II.

Application for Registration under Section 8 or 8-A of the Bombay Sales Tax Act, 1946.

(See Rule 6.)

To

THE SALES TAX OFFICER,

.....

I....., carrying on the business known as..... whereof the only/chief place of business within jurisdiction of the Sales Tax Officer..... in the district of..... is situated at Room/Flat No....., Name of Building..... Municipal No. of Building

Ward
Locality

road.....village.....
post office.....Taluka

hereby apply for registration in respect of the said business under the Bombay Sales Tax Act, 1946.

**I desire to be registered with effect from the date of commencement of my liability to pay the sales tax under section 5 of the Act.

**I desire to be registered voluntarily under section 8-A of the Act.

**I am not registered under the Act and have not been formerly registered.

**I am already registered in the District/City of..... for my place of business at..... with certificate of registration No.

**I was formerly registered in the District/City of.....under
certificate of registration No.....which was cancelled
on.....

The business is

*wholly
mainly
partly
partly
partly

The accounts of the business are kept in the.....
language.

My gross turnover of sales and supplies of goods for all my places of business
in the State of Bombay, and my turnover in respect of goods brought within
the State of Bombay during the past three years and for the current
year from the 1st April 19 to † were as under :—

	Period.			Gross turnover.	Value of goods brought within the State of Bombay.
19 -19					
19 -19					
19 -19					
From 1st April 19					
To	†				

In the case of an application for
voluntary registration, if the gross turn-
over of the previous year has not ex-
ceeded Rs. 10,000, state here the grounds
to show that the gross turnover is likely
to exceed Rs. 10,000 in a year.

****The value of goods brought within the State of Bombay during
the whole year 19.....to 19.....was Rs.....Rupees.....
(in figures) (in words)

The following classes of goods are ordinarily purchased :—

- (a) for purposes of manufacture ;
- (b) for resale ;

* Enter here whether business is wholly agriculture, horticulture, mining, manufacturing, wholesale
distribution, retail distribution, catering, etc. or any combination of two or more of them.

† Strike out whichever is not applicable.

‡ In the case of dealers who bring goods within the State of Bombay from outside,

The following classes of goods are manufactured for sale :—

The following classes of goods are imported direct from places outside the State :—
 Goods are not

I have.....additional places of business and warehouses at the addresses* enumerated below and have no other warehouse or place of business in the district of.....

Complete list of additional places of business :

Complete list of warehouses :—

I have.....places of business and warehouses in the State of Bombay outside the district of.....

Complete list of places of business :

Complete list of warehouses :—

In the case of business not being a Company registered under the Indian Companies Act, the following particulars must be furnished :—

Serial No.	Full name of the Partner including his surname and father's name.	Permanent address of the partner.	Extent of interest in the partnership.
------------	---	-----------------------------------	--

The above statements are true to the best of my knowledge and belief.

Signature

Dated.....19 .

ACKNOWLEDGMENT.

Received an application in Form II from.....
 for registration under section 8 or 8-A of the Bombay Sales Tax Act, 1946.

Receiving Officer.

* Give all the particulars of addresses as in paragraph I above.

FORM III.

Certificate of Registration under Section 8 or 8-A of the Bombay Sales Tax Act, 1946.

(See Rule 7.)

No..... District

This is to certify that.....
 carrying on the business known as.....where of the only/chief
 place of business in my jurisdiction in the District of.....
 is situated at Room/Flat No....., Name of Building.....
Municipal No. of Building.....^{Ward}
 Road....., Village.....^{Locality}, post office.....
taluka.....has been registered as a dealer under
 the Bombay Sales Tax Act, 1946. The business is—

*wholly

mainly

partly

partly

partly

This dealer has additional places of business and warehouses at the addresses† specified below :—

Additional places of business :—

Warehouses :—

Sales of other dealers to this dealer will be free of tax in the case of—

(a) goods certified as purchased for the purpose of resale or for the packing of goods to be sold ; or

(b) goods included in any classes of goods specified in the following list when certified as purchased for the purpose of use in the manufacture of goods for sale :—

List.

* * * * *

The following classes of goods are manufactured for sale :—

Seal of the
 Sales Tax Officer.

.....

Dated

Sales Tax Officer.

The Sales Tax Officer will sign against the last entry at the time of issuing the certificate and against any subsequent excisions or additions.

* State here whether business is wholly agriculture, horticulture, mining, wholesale, distribution, retail distribution, catering, etc. or a combination of any two or more.

† Give all the particulars of addresses as in paragraph 1 above,

FORM IV.

Alphabetical List of Registered Dealers.

(See Rule 10.)

District

(Arranged according to the initial letter of the name of the dealer.)

Serial No.	Dealer's name.	Taluka	Road.	Building and Room/Flat No.	Registration certificate.		Remarks.
		Village/Town and Post Office			Number	Date.	
		Ward.					
1	2	3	4	5	6	7	8

FORM V.

List of Registered Dealers topographically arranged.

(See Rule 10.)

District.....

Taluka Village/Town and Post Office Ward.	Road.	Building and Room/Flat No.	Name of the dealer.	Nature of business.
1	2	3	4	5

Language in which the dealer maintains his accounts.	Registration.	
	Number.	Date.
6	7	

FORM V-A.

**Application for cancellation of registration under section 8-A of the Bombay Sales Tax Act, 1946.*

(See Rule 13-A.)

To

The Sales Tax Officer,

.....

I....., carrying on the business known as.....
holding a certificate of registration bearing number
 whose only/chief place of business in the district of
 is situated at.....P. O.
 (full address).

hereby apply for the cancellation of the said certificate of registration under
 †sub-section (5) of section 8-A of the Bombay Sales Tax Act, 1946.
 †sub-section (6) (b) of section 8 of the Bombay Sales Tax Act, 1946.

I import
 do not import goods for sale.

I manufacture and process the following
 do not manufacture or process any goods for sale :—

My gross turnover, and my turnover in respect of goods imported during the past three years, and for the current year up to now for all my places of business in the State of Bombay are as under :—

Period.	Gross turnover.	Value of imports.
19 -19	..	
19 -19	..	
19 -19	..	

From 1st April 19

to.....

[Here state any grounds in support of the application.]

I.....do hereby declare that what is stated herein is true to the best of my knowledge and belief.

Place.....

Signature†

Date.....

Status

* A separate application must be made to each Sales Tax Officer who has granted a certificate of registration to the dealer.

† Delete whichever is not applicable.

† To be signed by the proprietor of the business, or, on his behalf, by a partner of the firm or by the principal officer managing the business.

FORM V-O.

(See Rule 10-A.)

Declaration under Section 16-A.

I/We, ... of
 carrying on the business(es) known as
 at and other places in the State of Bombay as the
 guardian/trustee or on behalf of who am/are the manager of the
 which is
 Hindu undivided family Association, club or society known as and
 firm or Company
 who am/are which is liable to pay the tax under the Bombay Sales Tax Act, 1946,
 do hereby declare that I Mr. who is member/
 partner/manager/Director of the said family/Association, Club or Society/Firm or
 Company, shall be deemed to be the Manager of the said business(es) at all places
 within the State of Bombay for the purpose of the said Act, and the said Mr.
 shall at all times comply with the provisions of the said Act and the
 rules made thereunder :—

Place	Signature
Date	Status
Place	Signature
Date	Status
Place	Signature
Date	Status
Place	Countersignature of person nominated
Date	Status.....

The declaration shall be signed in the case of—

- (i) a Hindu Undivided family, by its manager,
- (ii) an association, club or society, by its President or Chairman and the Secretary,
- (iii) a firm, by the partners having a total share of not less than 50 per cent.
- (iv) a private limited company, by all its members,
- (v) a public limited company, the Managing Director or the Chairman of the Directors and countersigned by the person nominated.

FORM VI.

Return of Sales Tax payable by a Dealer.

(See Rules 17 and 18.)

(Separate returns should be submitted to each Sales Tax Officer in whose jurisdiction a dealer has a place or places of business.)

Return of Sales Tax payable for the quarter ending on the.....
day of.....

Name of the dealer

Address of the dealer

Dealer's Registration number

Gross turnover in respect of—

Rupees.

1. Sale of goods during the quarter.....

Less—

2. (i) Cost of freight, delivery or installation on sales made during the quarter, when separately charged to customer.

(ii) Cash discount allowed during the
quarter when separately shown.(iii) Value of goods returned within three months
(rule 5-B)

Turnover

...

Less—

3. Deductions under section 6 (3) Rule I on account of sales effected during the quarter—

(i) Under sub-clause (i)—goods exempted under section 7

(ii) Under sub-clause (ii)—specified goods sold to registered dealers

(iii) Under sub-clause (iv)—(a) under rule 5-A (1) (viii)

(b) Under other clauses of rule 5-A (1)

Balance (A) ...

4. Balance (A) includes sales and supplies as under :—

(a) (1) Goods not specified in Schedule I and other than Bullion and Specie :—

(i) Despatched to places notified under the proviso to section 6 (I).....

(ii) Remainder not so despatched

(2) Bullion and Specie :—

(i) Despatched to places notified under proviso to section 6 (I).....

(ii) Remainder not so despatched

(b) Goods specified in Schedule I :—

(i) Despatched to places notified under the proviso to section 6 (I).....

(ii) Remainder not so despatched

4-A. Calculation of taxable turnover and tax payable thereon—

(a) General tax—

(1) Goods not specified in Schedule I and other than Bullion and Specie :—

Rupees.

(i) Item 4 (a) (1) (i) above is

Less 1/65th part

Balance taxable

Tax at the rate of one-quarter of an anna in the
rupee Rs.

Rupees.

(ii) Item 4 (a) (1) (ii) above is Rs.

Less 1/33rd part

Balance

Add—

(1) Prices of goods utilised for purposes other than those
specified in certificate of registration.....

(2) Value of stocks under sections 18 and 18-A.....

Total taxable turnover

Tax at the rate of one-half of an anna in the rupee

.....Rs.

(2) Bullion and Specie—

Rupees.

(i) Item 4 (a) (2) (i) above is

Less 1/8th per cent.

Balance taxable

Tax payable at 1/8th per cent.....Rs.

Rupees.

(ii) Item 4 (a) (2) (ii) above is
 Less 1/4th per cent.
 Balance

Add—

(i) Prices of goods utilised for purposes other than those
 specified in certificate of registration.....
 (ii) Value of stocks under sections 18 and 18-A
 Total taxable

Tax payable at 1/4th per cent. Rs.

*(b) Special Tax—**Rupees.*

(i) Item 4 (b) (i) above is
 Less 1/33rd part
 Balance taxable
 Tax at the rate of one-half of an anna in the rupee Rs.
 (ii) Item 4 (b) (ii) above is
 Less 1/17th part
 Balance

Add—

(i) Prices of goods utilised for purposes other than those
 specified in certificate of registration.....
 (ii) Value of stocks under sections 18 and 18-A
 Total taxable
 Tax at the rate of one anna in the rupee Rs.

4-B. (i) Total amount of tax payable Rs.

(ii) Penalty on above at 3/4th per cent. per month during
 which default in paying tax continues Rs.

(iii) Gross amount of tax and penalty payable Rs.

5. Amount, if any, credited by refund adjustment order Rs.

6. Net Tax payable. Rs.

7. Tax paid, under chalan number dated
 (The chalan should be attached to this return.)

The above statements are true to the best of my knowledge and belief.

Date.....19 . Signature

FORM VI-A.

[Deleted.]

FORM VII.

Notice under Section 10 of the Bombay Sales Tax Act, 1946.

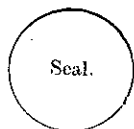
(See Rule 18/28.)

To

.....(dealer).

.....(address) Registration No. if any.

You are required to submit a return(s) within (one calendar month) of the receipt of this notice for the quarter ending.....day of.....19 , in Form VI which is enclosed and to pay the tax due according to the return(s) within the said period into the Government Treasury and furnish the receipted treasury chalan to me along with your return.



(Signed)

Designation

Date.....

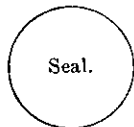
(Failure without sufficient cause to submit a return(s) as required by section 10 or submission of a false return(s) renders a dealer liable to prosecution under section 24 of the Act.)

FORM VIII.

Certificate issued to a Dealer when no Sale effected by him is liable to Tax under the Bombay Sales Tax Act, 1946.

(See Rule 20.)

Whereas.....(dealer).
(Registration number.....)
of District.....has shown to my satisfaction that no sales effected by him are liable to tax under the Bombay Sales Tax Act, 1946, it is hereby certified that the said dealer) is not required to furnish any return in Form VI appended to the Bombay Sales Tax Rules, 1946, in respect of the year ending day of 19.....



(Signed)

Designation

Date.....

Renewals.

Renewed on.	Renewed till.	Signature and designation of Renewing Officer.

FORM IX.

Register of Certificates issued in Form VIII.

(See Rule 20.)

				Renewals of Certificate in Form VIII.																									
				19	19	19	19	19	19	19	19	19	19	19															
1	Dealer's name.	2	Dealer's address.	3	Registration Number.	4	Date of issue of certificate in Form VIII.	5	Date of application.	6	Date of renewal.	7	Date of application.	8	Date of renewal.	9	Date of application.	10	Date of renewal.	11	Date of application.	12	Date of renewal.	13	Date of application.	14	Date of renewal.	15	Remark

Note.—The Sales Tax Officer shall initial against the date of issue and renewal of every certificate.

FORM X.

Chalan.

(See Rule 22.)

THE BOMBAY SALES TAX ACT, 1946

XIII—OTHER TAXES AND DUTIES—D—OTHER ITEMS—SALES TAX.

Chalan of tax* penalty composition money* paid to.....

Treasury/Sub-treasury

Branch of the Imperial Bank of India, for the quarter ending

Reserve Bank of India.

By whom tendered.	Name and address of the dealer on whose behalf money is paid and registration number.	Payment on account of.	Amount (to be entered in figures).
1	2	3	4
			Rs. a. p.
	(a) Total Sales Tax payable		
	(b) Penalty under section 12 (3-A)		
	(c) Penalty under section 11 (5)		
	(d) Composition money		

Total :—Rs. Rupees.....
(in words)

Signature of Dealer or depositor.

Dated

* Enter Tax, Penalty and composition money separately.